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March 22, 2000

Assistant Commissioner for Patents
Box Patent Application
Washington, D.C. 20231

CERTIFICATE OF EXPRESS MAILING UNDER 37 CFR 1.10

I hereby certify that this United States continuation-in-part patent application transmittal letter and the documents referred to therein as enclosed are being deposited with the United States Postal Service on March 22, 2000 as "Express Mail," mailing label number EL415837604US, in an envelope addressed to: Assistant Commissioner for Patents, Box Patent Application, Washington, D.C. 20231.

Jean Reed
Jean Reed

Re:

United States Patent Application

Our File: DOL07201

Dear Sir:

Transmitted for filing is a continuation-in-part patent application entitled "Method for Deriving at Least Three Audio Signals from Two Input Audio Signals" by James W. Fosgate.

Applicant submits a description, claims, Abstract and drawings.

This application is a continuation-in-part of U.S. Patent Application S.N. 09/454,810, filed December 3, 1999.

Very truly yours,

GALLAGHER & LATHROP,

A Professional Corporation

Thomas A. Gallagher

Attorney-of-Record Reg. No. 24,815

TAG:jcr

Enc:

Specification - 34 pages

Claims - 9 pages Abstract - 1 page

Informal Drawings - 26 sheets

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